

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Morton Gordon
DOCKET NO.: 03-29534.001-R-1
PARCEL NO.: 13-04-415-086-0000

The parties of record before the Property Tax Appeal Board are Morton Gordon, the appellant, by attorney Thomas M. Pikarski of Gordon & Pikarski, in Chicago, and the Cook County Board of Review.

The subject property is improved with a one-story brick dwelling located in Chicago, Jefferson Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. The appellant submitted very limited information on the subject and nine comparables. A photograph submitted by the appellant depicted the subject as a one-story brick dwelling, but no further descriptive information on the subject was provided. Information on the comparables included only street addresses, parcel index numbers, 2002 and 2003 total valuations and the percentage of increase in total assessments from 2002 to 2003. The comparables' assessments were reported to have increased from 14% to 33%, while the subject's assessment was claimed to have increased by 48%. No descriptive information regarding the comparables' design, exterior construction, age, size, or features was provided. The comparables had 2003 total assessments ranging from \$10,003 to \$42,595. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$51,733 was disclosed. Based on this evidence the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

| | | |
|--------|----|--------|
| LAND: | \$ | 10,667 |
| IMPR.: | \$ | 41,056 |
| TOTAL: | \$ | 51,733 |

Subject only to the State multiplier as applicable.

appellant requested the subject's improvement assessment be reduced to \$33,296.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided limited information on nine comparables. The information included only the comparables' street addresses, parcel index numbers, 2002 and 2003 total valuations and the percentage of increase in total assessments from 2002 to 2003. The comparables' assessments were reported to have increased from 14% to 33%, while the subject's assessment was claimed to have increased by 48%. No descriptive information regarding the comparables' design, exterior construction, age, size, or features was provided. The comparables had 2003 total assessments ranging from \$10,003 to \$42,595. The appellant's evidence disclosed the subject had a total assessment of \$51,733 and an improvement assessment of \$41,056 which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

The Board has examined the information submitted by the appellant and finds that, notwithstanding the board of review's failure to submit evidence in support of the subject's assessment, the appellant's evidence is insufficient to meet the burden of proving a consistent pattern of assessment inequities. Since the appellant submitted no information on the comparables'

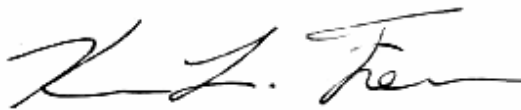
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design, exterior construction, size, age, or features, the Board is unable to determine if assessment inequity exists when comparing these properties to the subject. The Board thus finds the subject's assessment is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may,

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within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.